



## STATE OF SOUTH CAROLINA DEPARTMENT OF EDUCATION

MOLLY M. SPEARMAN  
STATE SUPERINTENDENT OF EDUCATION

### MEMORANDUM

**TO:** School District Superintendents  
Career and Technology Education Directors  
County Board Directors

**FROM:** Melissa A. Myers, Audits Manager  
Office of Auditing Services

**DATE:** October 29, 2015

**RE:** Annual Audit Report Submission

In accordance with Section 59-17-100 of the S.C. Code of Laws, the required due date for submission of your annual single audit report is **December 1**. Since this law is mandated by the General Assembly, the South Carolina Department of Education (SCDE) has no authority to grant an extension of the audit submission date for any circumstances. Timely submission of the annual audit report is also a factor in the SCDE's risk assessment of local education agencies (LEAs) which is used to make federal grant award decisions. Additionally, late submission of the annual audit report can negatively affect the LEA's accreditation. Transmittal of the audit report package is the responsibility of the school district.

Audited information must be submitted through the SCDE's LEA Audit Reporting System (LARS). An account must be established within the SCDE's member center to access the system. An instructional video on accessing and submitting the required documents can be found on the SCDE's [website](#). Please note that if you have already established an account, your password may have expired and you will need to reset the password prior to uploading data this year.

The following documents must be uploaded into LARS:

1. The SCDE supplemental schedules for each fund type in .xlsx format. A copy of the Excel template can be found on our [website](#). **Do not delete rows or columns from the template. If there is no activity in an account, please list \$0.** If any errors or warnings are found after the template has been uploaded, all errors must be cleared and all warnings must be accepted before the submission will be accepted. **If your template includes data for one of your sponsored public charter schools, please be sure to**

**select the “Both” option and select which public charter schools have been included in the schedules. If you have not blended any of your charter school data, please select “LEA” only.**

2. Full audit report, including the SCDE supplemental schedules, summary schedule of prior year audit findings, corrective action plan, and management letter, as one document in .pdf format.
3. OMB Data Collection Form in .pdf format.

In addition to uploading the above documents, you must also enter data from the supportive information sheet into the supportive information tab. **We are including a copy of the form for informational purposes only. Submit the supportive information data ONLY through LARS.**

The SCDE Office of Auditing Services publishes its [Annual Audit Guide](#) that lists both state and federal audit requirements for the required annual audit.

Also, you are reminded that you must electronically submit the completed data collection form and reporting package, as described in Section 200.512 of the Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards by accessing the [Federal Audit Clearinghouse](#). Please share these submission requirements with your independent auditor. If you have any questions concerning the audit process, OMB requirements, or the Supportive Information Sheet, please contact me at (803) 734-8453 or [mmyers@ed.sc.gov](mailto:mmyers@ed.sc.gov).

Additionally, the district's **balanced** general ledger file or IN\$ITE.db file must be submitted by email to Chief Financial Officer Mellanie Jinnette at [mjinnett@ed.sc.gov](mailto:mjinnett@ed.sc.gov). If you have any questions related to IN\$ITE™ activities, the general ledger, or the IN\$ITE™ data file submission, please contact Ms. Jinnette at (803) 734-3605.

MAM/dlw  
Enclosure

cc: Nancy W. Williams, CPA, Director, Office of Auditing Services  
Mellanie Jinnette, Chief Financial Officer  
School Business Officials

# S U P P O R T I V E   I N F O R M A T I O N

Fiscal Year Ending June 30, 2015

\_\_\_\_\_  
AVC/County/District Name

\_\_\_\_\_  
County/District ID

**[ 1 ]   ASSESSED VALUATION AND MILLS LEVIED AS OF DECEMBER 31, 2014**

Value of all taxable property within this school district

\$ \_\_\_\_\_

**Current Operations**

**Debt Service**

**Total Mills** Levied for K-12 Education:

\_\_\_\_\_

\_\_\_\_\_

Of the total mills levied listed above, specify how many mills (if any) were levied for the County Board of Education and/or for special purposes.

**Mills Levied for:**

County Board  
Area Vocational Center  
County-Wide  
Special Purposes

**Current Operations**

**Debt Service**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**[ 2 ]   NUMBER OF FULL-TIME EQUIVALENT (FTE) TEACHERS FUNDED THROUGH THE GENERAL FUND:**

For EFA audit purposes, each district must maintain the appropriate documentation (payroll, Master Teacher Schedule, etc.) to support the FTE counts calculated. **IN EACH OF THE FOLLOWING AREAS, PLEASE EXPRESS FTEs IN HUNDREDTHS (Example: 12.07).**

1. Kindergarten \_\_\_\_\_  
2. Primary \_\_\_\_\_  
3. Elementary \_\_\_\_\_  
4. High School \_\_\_\_\_  
5. Vocational \_\_\_\_\_  
6. Educ. Ment. Handicapped \_\_\_\_\_  
7. Train. Ment. Handicapped \_\_\_\_\_  
8. Orthoped. Handicapped \_\_\_\_\_

9. Visually Handicapped \_\_\_\_\_  
10. Hearing Handicapped \_\_\_\_\_  
11. Speech Handicapped \_\_\_\_\_  
12. Learning Disabilities \_\_\_\_\_  
13. Emotionally Handicapped \_\_\_\_\_  
14. Autism \_\_\_\_\_  
\*15. Homebound \_\_\_\_\_

**TOTAL**

\_\_\_\_\_

\*To determine the FTE teacher count for Homebound teachers, divide the total number of hours of Homebound instruction provided by 900.

**Hourly Pay Rate for Homebound Instruction** \_\_\_\_\_

**[ 3 ]   INDIRECT COST INFORMATION (For unrestricted rates):**

Buildings & Improvements (Cumulative costs for all years)	<b>Acquisition Cost</b>	X	<b>Use Percentage (2%)</b>	=	<b>Use Allowance</b>
	_____		.02		_____

Usable Equipment (Include all items on inventory not fully depreciated as of current year)	<b>Acquisition Cost</b>	X	<b>Depreciation Percentage (6 2/3%)</b>	=	<b>Allowable Depreciation</b>
	_____		.066		_____

\_\_\_\_\_  
Name of Respondent Completing This Form

\_\_\_\_\_  
Superintendent/Representative Signature

**SUBMIT COMPLETED FORM WITH AUDIT REPORT  
BY: DECEMBER 1, 2015  
by accessing the LEA Audit Reporting System.**